--- Imperial's **23** on 25 Cigarette overprint - tall format - for the Budget of September 1939 ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers, attempting to maintain a fixed price level on their brands, decreased their package sizes by one cigarette per pack of ten (or major fraction thereof) and the pre-war twenty-five cigarette pack became *twenty-three* cigarettes retailing at 25¢ for sale *across Canada* (except in the Montreal area).

As an interim measure for use on *shirt-pocket* packages, "Imperial Tobacco" overprinted their *on-hand* imperforate sheets of the twenty-five cigarette *tall format* stamp in ***black ink*** with a *one-time overprint / cancellation* using a central 8 mm. *killer* Gothic **23**, with 4 x 6 mm. *bottom corner killer* squares **O** plus the date cancellation as the company provisional **RC-438**.

★**RC-438** - **23** on 25 cigarettes, imperf, the Imperial 1939 overprint, coded **6-10D / CJC** in September 1939

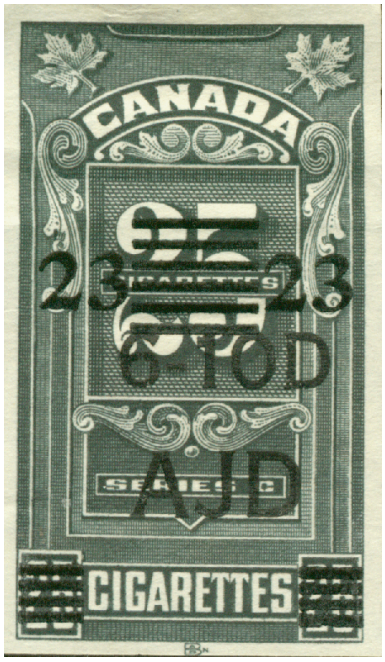
[★RC-438]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	**CJC**	---	---	---

Under the Budget of September 1939, *twenty-three* cigarettes sold *across Canada* at 25¢ per pack.

--- BABN's 23 on 25 Cigarette 1939 overprint - tall format - as used by "Imperial Tobacco" ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers, attempting to maintain a fixed price level on their brands, decreased their package sizes by one cigarette per pack of ten (or major fraction thereof) and the pre-war twenty-five cigarette pack became *twenty-three* cigarettes retailing at 25¢ for sale *across Canada* (except in the Montreal area).

BABN overprinted imperforate sheets of the *tall format* twenty-five cigarette stamps in ***black ink*** using six central 8 mm. horizontally stacked *killer bars*, with a 4 mm. Roman **23** at each side, plus four stacked 4 mm. horizontal *killer bars* in the bottom corners, as the provisional **RC-471**.



★**RC-471** - **23** on 25 cigarettes, imperf, the BABN 1939 overprint, coded **6-10D / AJD** by "Imperial Tobacco" in October 1939

--- the cancellations read horizontally upright - 3 copies to date ---

[RC-471]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	**AJD**	**BJD**	---
1940	**AKA**	---	---	---	---	---	---	---	---	---	---	---

Under the Budget of September 1939, *twenty-three* cigarettes sold *across Canada* at 25¢ per pack.

--- 23 Cigarettes - tall format - used by “Imperial Tobacco” under the Budget of September 1939 ---

The imperforate *tall format* Series “C” definitive *twenty-three* cigarette stamp was in use by “Imperial Tobacco” in February 1940. The hidden letters “H-W” must indicate that the die was approved late in 1939.

★**RC-398** - 23 cigarettes, imperf, coded **6-10D / BKA** by “Imperial Tobacco” in February 1940

--- the cancellations read horizontally inverted - 5 copies to date ---

[RC-398]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	---	---	---
1940	**AKA**	**BKA**	**CKA**	**AKB**	---	**CKB**	---	---	---	---	---	---

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When the Budget of June 24th 1940 increased the *small cigarette* excise duty from $ 5.00 to $ 6.00 per thousand, “Imperial Tobacco” rather than reducing the package to twenty-one cigarettes returned to the production of *twenty-five* cigarettes at 30¢ per pack, and of *twenty* cigarettes at 25¢, for sale *across Canada*, and the production of the *twenty-three* cigarette pack ceased.

My only record of *twenty-one* cigarette production in this time period comes from “Macdonald Tobacco”, which for a brief period in late 1940, used the *tall format* Series “A” imperforate twenty-one cigarette stamps, probably for sale at 25¢ per pack *across Canada* (Quebec excepted).

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 23 cigarettes \ 6-10D - tall],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 28th 2013, JBH